

## Summit County Assessor's Office Mission Statement

*It is the statutory duty of the assessor to discover,  
list, classify, and value all taxable  
real and personal property.*

*We at the Assessor's Office are dedicated  
to ensuring a helpful atmosphere in order to  
educate and serve the community by  
providing accurate, uniform, and equitable values  
for ad valorem taxation.*

*We are committed to courteous, effective,  
and friendly service; striving for honest, clear,  
and timely communication with all customers.*

*We endeavor to promote a positive, team-oriented  
work environment while pursuing state-of-the-art  
resources to efficiently meet our goals  
and statutory obligations.*



## Summit County Officials

*Manager, Gary Martinez*

*Commissioners*

*Karn Stiegelmeier*

*Thomas C. Davidson*

*Dan Gibbs*

*Finance Director, Marty Ferris*

*Assessor, Beverly Breakstone*

*Clerk & Recorder, Kathleen Neel*

*Treasurer & Public Trustee, Bill Wallace*

## 2015 Taxpayer Calendar

### *January 1*

All taxable property is listed, appraised, and valued for the 2015 Assessment Roll based on its status as of this date. Property valuations are based on cost, market and income data collected between January 1, 2013 and June 30, 2014. For residential property only the market approach to value can be considered.

### *By January 10*

2014 tax warrant (listing property owners, assessments, and taxes due) is delivered to the Treasurer with the authority to collect taxes.

### *By February 28*

First half of 2014 taxes must be received (if paid in installments).

### *By April 15*

All personal property (equipment and furnishings) must be listed on a 2015 Declaration Schedule and returned to the Assessor to avoid penalties.

### *By April 30*

Full amount of 2014 taxes must be received.

### *By May 1*

Taxpayer is notified of real estate valuations for 2015.

### *May 1 - June 1*

Assessor hears appeals to real estate valuations.

### *By June 15*

Taxpayer is notified of personal property valuations for 2015.

### *By June 15*

Second half of 2014 taxes must be received (if paid in installments).

### *June 15- June 30*

Assessor hears appeals to personal property valuations.

### *By August 25*

Valuations are certified to each of the taxing entities in the county.

### *October*

Real estate tax lien sale of property on which 2014 taxes have not been paid.

### *By December 10*

Valuations are re-certified to each of the taxing entities in the county.

### *By December 15*

Taxing entities certify levies to the Board of County Commissioners.

### *By December 22*

Board of County Commissioners certifies tax levies.

# 2014

## Abstract of Assessments

# \$

## Tax Rates

*Beverly Breakstone, Assessor*



Summit County Courthouse

208 Lincoln Avenue

Breckenridge, CO 80424

Phone: 970-453-3480

E-Mail: [assessor@co.summit.co.us](mailto:assessor@co.summit.co.us)

Web Site: [www.co.summit.co.us](http://www.co.summit.co.us)

## 2014 ABSTRACT OF ASSESSMENT

PROPERTY CLASSIFICATION	COUNT	ASSESSED VALUE
<b>RESIDENTIAL</b>		
Vacant Land (platted)	1,902	116,305,890
Improved Land	13,966	226,479,810
Improvements	28,032	796,870,190
Property Not Integral to Agricultural Use	49	4,140,890
Mobile Homes	472	1,832,580
Personal Property	1,688	5,598,540
<b>TOTAL</b>		<b>1,151,227,900</b>
<b>COMMERCIAL</b>		
Vacant Land (platted)	121	15,015,710
Improved Land	681	95,045,000
Improvements	1,576	171,084,820
Personal Property	1,201	58,385,280
<b>TOTAL</b>		<b>339,530,810</b>
<b>INDUSTRIAL</b>		
Land	1	816,560
Improvements	1	14,093,350
Personal Property	1	4,792,980
<b>TOTAL</b>		<b>19,702,890</b>
<b>AGRICULTURAL</b>		
Meadow Hay Land	4,885 acres	413,320
Grazing Land	23,946 acres	95,870
Forest Land	259 acres	630
Farm/Ranch Residences	70	2,240,740
Farm/Ranch Support Buildings	202	872,710
<b>TOTAL</b>		<b>3,623,270</b>
<b>NATURAL RESOURCES</b>		
Earth/Stone Products Land	303,429 tons	294,510
Non-Producing Patented Land	275	463,650
Severed Mineral Interests Land	19	1,830
Improvements	2	1,070
<b>TOTAL</b>		<b>761,060</b>
<b>OTHER</b>		
Vacant Open Space Land	235	800,480
Vacant Land (unplatted)	175	6,689,770
Possessory Interest	73	474,680
Development Rights Only	4	1,259,940
Minor Structures on Vacant Land	18	43,990
<b>TOTAL</b>		<b>9,268,860</b>

## 2014 SUMMARY OF ASSESSMENT ROLL

TOTAL ASSESSMENT OF REAL ESTATE	1,455,337,990
TOTAL ASSESSMENT OF PERSONAL PROPERTY	68,776,800
TOTAL ASSESSMENT OF PUBLIC UTILITIES	36,639,690
GRAND TOTAL ASSESSMENT OF TAXABLE PROPERTY	1,560,754,480
VALUE OF NEW CONSTRUCTION (built 2013)	22,998,340
TOTAL ASSESSMENT OF EXEMPT PROPERTY	92,154,970
GRAND TOTAL ASSESSMENT (TAXABLE AND EXEMPT)	1,652,909,450

Photograph by Valerie Hildreth, Assessor's Office

## SUMMIT COUNTY GOVERNMENT

	VALUATION	TAX RATE	REVENUE
General Fund		4.939	7,708,566
Road & Bridge Fund		0.814	1,270,454
Social Services Fund		0.256	399,553
Library Fund		0.865	1,350,053
Capital Expenditures Fund		1.913	2,985,723
Legacy Operations Fund		0.433	675,807
Early Childhood Care Fund		0.500	780,377
2010 Fund*		3.062	4,779,030
Safety First Fund**		2.391	3,731,764
<b>TOTAL</b>	<b>1,560,754,480</b>	<b>15.173</b>	<b>23,681,328</b>

\*Open Space, Workforce Housing, Wildfire Mitigation,  
Energy Efficiency in Public Buildings, Recreation Paths

\*\*Ambulance, Communications Center, Water Protection

## SCHOOL DISTRICTS

	VALUATION	TAX RATE	REVENUE
<b>Summit School District RE-1</b>			
General Fund		14.670	22,787,408
Bond Redemption Fund		4.350	6,757,002
Kindergarten Fund		0.548	851,227
Transportation Fund		0.567	880,740
<b>TOTAL</b>	<b>1,553,333,880</b>	<b>20.135</b>	<b>31,276,377</b>
<b>West Grand School District #1-JT</b>			
General Fund		16.816	124,785
Bond Redemption Fund		4.600	34,135
<b>TOTAL</b>	<b>7,420,600</b>	<b>21.416</b>	<b>158,920</b>

## JUNIOR COLLEGE

	VALUATION	TAX RATE	REVENUE
Colorado Mountain College	1,553,333,880	3.997	6,208,676

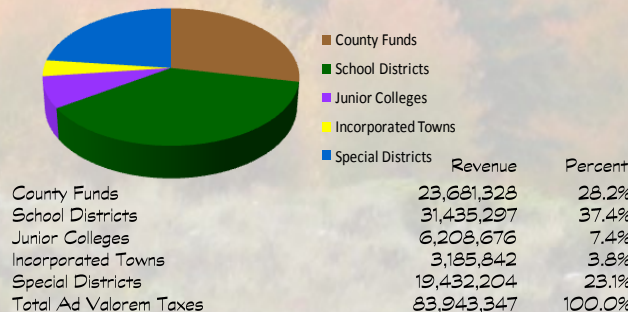
## INCORPORATED TOWNS

	VALUATION	TAX RATE	REVENUE
Town of Blue River*	38,536,690	12.314	474,541
Town of Breckenridge	467,130,440	5.070	2,368,351
Town of Dillon	62,343,410	3.351	208,913
Town of Frisco	160,782,470	0.798	128,304
Town of Montezuma	1,798,200	3.188	5,733
Town of Silverthorne*	152,959,220	0.000	0

\* denotes Temporary Property Tax Credit for current tax year

\* Town of Silverthorne URA will receive revenue of \$31,463  
through its TIF area

## DISTRIBUTION OF 2014 TAXES



## SPECIAL DISTRICTS

DISTRICT	VALUATION	TAX RATE	REVENUE
Alpensee Water District	2,632,960	50.000	131,648
Alpine Metropolitan District	3,080	0.000	0
Breckenridge Mountain Metropolitan District	39,463,640	25.000	986,591
Buffalo Mountain Metropolitan District	51,542,530	15.000	773,138
Colorado River Water Conservation District	1,560,754,480	0.253	394,871
Copper Mountain Consolidated Metropolitan District	65,196,390	30.632	1,997,096
Corinthian Hills Metropolitan District*	6,828,400	9.000	61,456
Dillon Valley District	17,049,210	0.000	0
Eagles Nest Metropolitan District	52,185,740	15.023	783,986
East Dillon Water District	53,694,750	3.684	197,811
Frisco Sanitation District	173,478,110	0.000	0
Hamilton Creek Metropolitan District	7,634,630	40.000	305,385
Heeney Water District	1,516,890	6.960	10,558
Kremmling Memorial Hospital District*	20,064,190	6.556	131,541
Lake Dillon Fire Protection District	729,676,630	9.016	6,578,764
Lower Blue Fire Protection District*	8,740,570	4.199	36,702
Mesa Cortina Water & Sanitation District	10,429,570	0.000	0
Middle Park Water Conservancy District	1,560,754,480	0.056	87,402
Red, White & Blue Fire Protection District	712,599,310	9.018	6,426,221
Snake River Water District	134,861,920	0.000	0
South Maryland Creek Ranch GID*	973,210	0.000	0
Swan's Nest Metropolitan District	4,986,420	35.000	174,525
Timber Creek Water District*	4,345,000	10.000	43,450
Upper Blue Sanitation District	594,781,500	0.000	0
Willow Brook Metropolitan District	5,006,590	62.130	311,059

\* denotes Temporary Property Tax Credit for current tax year

## SPECIAL DISTRICTS DISTRIBUTION

	Valuation	Revenue	Percent
Water and/or Sanitation	981,858,440	383,467	2.0%
Metropolitan	249,896,630	5,393,236	27.7%
Fire Protection	1,451,016,510	13,041,687	67.1%
Hospital	20,064,190	131,541	.7%
Water Conservation	1,560,754,480	482,273	2.5%
<b>Total Special Districts</b>		<b>19,432,204</b>	<b>100.0%</b>